

EXHIBIT 21

-----Original Message-----

From: Serra, Nicole
Sent: Tuesday, September 12, 2006 11:12 AM
To: Delbene, Maura
Subject: RE: Calvary billing information

Hey Maura.. I would appreciate any opportunity to speak with staff from Calvary. I feel that it would better assist us in assisting our patients and families better. Thanks.. Nicole

-----Original Message-----

From: Delbene, Maura
Sent: Monday, September 11, 2006 2:35 PM
To: Newmark, Carole; Serra, Nicole
Subject: Calvary billing information

Hi Carole and Nicole

1. Prior to our vacations this summer I had spoken with Marianne Duggan at Calvary regarding some questions I had about billing etc. Not sure if you both already know the finer details.
- 2.
3. She is willing and interested in having some of her intake team (finance, clinical etc) come here to do an overview so that we can obtain a better understanding of what is, what is not, who to talk with at Calvary, or who to refer the patient's family to at Calvary regarding these issues. I often find this the one area I am not feeling competent in with Calvary referrals and would like to be able to have some more info in order to promote as smooth a transition as possible.
- 4.
5. I am not sure what your thoughts are but I am more than happy to set it up for us if you are interested.
- 6.
7. Look forward to hearing back from you –
- 8.
9. Thanks
- 10.
11. Maura

Note:

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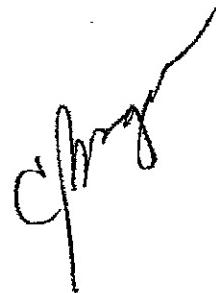
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EXHIBIT 22

7/18/06

Carole Newmark

During our 1pm LOS meeting today, I questioned Carole about her cases. She replied that she was not familiar with them because she did not have her paperwork with her. I gave her a copy of the census and asked her which cases she was working on. In all cases, she stated I have not seen them yet although it was 1pm.



N-140

7/18/06
Carole Newmark